

Status: Point in time view as at 01/01/2000.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 11— Works of art etc. (See end of Document for details)

SCHEDULES

SCHEDULE 9

EXEMPTIONS

PART II

THE GROUPS

GROUP 11— WORKS OF ART ETC

Item No.

- 1 The disposal of an object with respect to which estate duty is not chargeable by virtue of section 30(3) of the ^{M1}Finance Act 1953, section 34(1) of the ^{M2}Finance Act 1956 or the proviso to section 40(2) of the ^{M3}Finance Act 1930.

Marginal Citations

- M1** 1953 c.34.
M2 1956 c.54.
M3 1930 c.28.

- 2 The disposal of an object with respect to which inheritance tax is not chargeable by virtue of paragraph 1(3)(a) or (4), paragraph 3(4)(a), or the words following paragraph 3(4), of Schedule 5 to the ^{M4}Inheritance Tax Act 1984.

Marginal Citations

- M4** 1984 c.51.

- 3 The disposal of property with respect to which inheritance tax is not chargeable by virtue of section 32(4) or 32A(5) or (7) of the ^{M5}Inheritance Tax Act 1984.

Marginal Citations

- M5** 1984 c.51.

- 4 The disposal of an asset in a case in which any gain accruing on that disposal is not a chargeable gain by virtue of section 258(2) of the ^{M6}Taxation of Chargeable Gains Act 1992.

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Marginal Citations

M6 [1992 c.12.](#)

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